

	Management Recommendations to be Implemented	Projected Completion Date	Completion Date	Comments	Next Review Date
	Action Steps Taken before completion of Audit (see page 52 & 53 of audit)				
1	Structure future special events to limit the risk exposure and loss for the city. This may be done by having partners share more risk as well as rewards, using contract vendors for some services, renting the park out with no city risk, etc.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
2	Re-organized the department to give direct oversight of the Special Events Section to the Assistant Director of Parks and Recreation.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
3	Added a controller position to the department who will assist in providing internal controls, and oversight to special events, as well as all other department sites that generate revenue. Together with our Sr. Accountant the Department is stronger and will provide improved oversight and compliance to all financial transactions in the department.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
4	Stopped the practice of preprinting tickets to handle large crowds and will only print a ticket after payment is received.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
5	Ticket processing through our vendor, E-TIX, will be revised to be more user friendly and divide revenue into specific events rather than time period. Also, we are negotiating with E-TIX to send their own personnel to large events to oversee ticketing platforms on the day of event and provide a post event settlement prior to their departure.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
6	The new financial accounting system (Munis) will track both revenue and expenditures for each separate event, thus allowing management to provide updated and accurate data for audit purposes. Pursuing a way to tie personnel costs to the Munis system so that a complete picture can be found in one place.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
7	A process has been established whereby all contracts and agreements between the city and partners are first drafted by event staff and partner, reviewed and approved by Assistant Director and Controller and then, sent to Director or Deputy Director for approval, who will then send to legal for their final review and approval. Following legal approval, negotiations with partner will occur, and if agreement can be reached then and only then will it be taken to City Council for final approval.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
8	Comp tickets will be carefully distributed and accounted for but not reported a cash sales.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
9	Adopted a standard reporting framework for settlement and reconciliation sheet as recommended by the City Auditor.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
10	Contracting out merchandising and possibly beverage sales to a third-party vendor rather than using city staff.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
11	All food vendors must submit payment for rental spaces prior to event; on preapproved template, based on various factors including event hours, projected crowd size, size of space, etc.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
12	Collect backup information for all expenses and revenue as they occur so that reconciliation can be made in a timely manner once the event is completed.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
13	Collect and pay all invoices within 30 days and provide a final settlement within 60 days of the event.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
14	Assign and Accountant or City Senior Accountant to attend each event to act as Comptroller instead of recreation staff that has limited training.	Implemented prior to completion of Audit	done	To be included in SOP	10/1/2020
	City-wide management system changes implemented/being implemented by city management				
1	Finance Department reworked the Cash Collection Policy which was approved by the City Manager on 11/13/2018. Intent was to clarify and strengthen cash handling procedures and internal controls.	11/13/2018	11/13/818		
2	Finance Department is currently working with Legal to revamp the city Purchasing Ordinance and update purchasing policies.	In process			
3	Finance Department is proposing a new position, "Financial Compliance Analyst", to proactively address departmental and field offices' compliance with laws, regulations, City-wide policies and procedures, and departmental policies and procedures, as well as any observed internal control deficiencies. It is expected that this would supplement and enhance Internal Audit's efforts to ensure compliance.	In process			
	Recommendations in Audit under "Corrective Action Plans"				
1	Management will continue to provide in-house training for all employees regarding all relevant City Policy and Procedures.	Annually	6/1/19	Policies and procedures include, cash handling, purchasing policy, discipline policy, CWA contracts, personnel policy, internal SOP's to be included in SOP	6/1/2020
2	All future agreements and contracts as well as modifications to agreements with partners will be reviewed, approved, and signed off by the City's Legal Department prior to seeking approval from the City Council.	In Place Currently-Continuous	6/1/19	To be included in SOP	6/1/2020
3	Will adhere to current City-wide legal review processes now in place, as well as any changes to city wide policies involving legal review.	In Place Currently-Continuous	6/1/19	To be included in SOP	6/1/2020
4	Management will continue to encourage and require those involved in the special events process including members of the special events committee to communicate regularly with each other pre, post, and during events.	In Place Currently-Continuous	6/1/19	To be included in SOP	6/1/2020

	Management Recommendations to be Implemented	Projected Completion Date	Completion Date	Comments	Next Review Date
5	Management will adopt the City Auditor's recommendations as found in the report as written and will implement them immediately. They include the following: -Discontinue preprinting tickets for distribution to ticket sales booths and other areas/persons. -Complete all required and established City forms and receive payment before reserving and ordering a food booth. -Promptly process and deposit all monies received.	In Place Currently-Continuous	6/1/19	To be included in SOP	10/1/2020
6	All Special events will be reconciled by staff within 30 days after the event, with review and approval to occur within 30 days thereafter.	In Place Currently-Continuous	6/1/19	To be included in SOP	
7	Internal records and support for all contracts, expenses, and revenue generated from events will be stored and kept in the Administrative Office and the responsibility of the Parks and Recreation Controller.	In Place Currently-Continuous	6/1/19	Included in SOP files being kept in share directory per event	6/1/2020
8	Agreements and binding documents will be submitted to legal for their review and approval.	In Place Currently-Continuous	6/1/19	To be included in SOP	6/1/2020
9	Management will continue to educate and provide information to all staff members relative to adherence to established City Code of Ordinances and City Policies and procedures through staff meetings and training sessions which are held on a monthly basis.	Monthly	6/1/19	Same as item one completed - discussed at staff meetings	Monthly
10	Management will rotate duties and responsibilities according to position titles in order to cross train employees and make certain that no one employee has authority for all special event functions.	Start of each FY	9/6/19	To be included in SOP	9/1/2020
11	Management will perform analysis and study of segregation of duties.	Start of each FY	9/6/19	To be included in SOP	9/1/2020
12	Management will develop a clear division of responsibility and authority including appropriate oversight for all employees	August 30, 2019	8/31/19	To be included in SOP	9/1/2020
13	While informal authority and responsibility limits are in place for agreements, a more formal SOP will be developed and adhered to.	August 31, 2019	8/31/19	To be included in SOP	10/1/2020
14	The organizational structure of the Special Events operations has been reviewed and modified in order to strengthen decision making and oversight for the division. Will be included in formal SOP.	August 31, 2019	8/31/19	To be included in SOP	10/1/2020
15	Currently the City Manager has designated the Director of Parks and Recreation to enter into certain agreements. However, in the absence of the Director, we will seek approval from the City Manager to allow the Deputy Director to perform this task.	August 31, 2019	8/31/19	To be included in SOP	10/1/2020
16	Will develop a formal pricing structure based on Best Practice for booth rentals.	November 1, 2019	9/6/19	To be included in SOP	9/1/2020
17	Will develop clear definitions for City fully sponsored, cosponsored, and private events.	December 31, 2019		Develop definitions	
18	Management will purchase and install a new safe for special events as recommended by City Auditor as funds are available and as soon as feasible.	December 31, 2019		Check with P& R Controller on safe.	
19	Provide appropriate training to special event staff to understand and use Munis and RecTrac systems so they can use them as a tool for better decision making.	December 31, 2019		Check with P&R Controller when and how we can provide this training.	
20	Will develop formal standard operating procedures to forecast each event.	December 31, 2019		P&R Deputy Director needs to work up draft plan	
21	Management will provide training to all personnel involved in the special event process so that they can understand, monitor, plan and implement accurate reports, statements and other key documents and analyses for each special event.	December 31, 2019		Need to discuss with Controller how this can be done.	
22	Director and Assistant Directors will evaluate City Auditors recommendations regarding the oversight process and determine the best course of action needed to provide appropriate oversight for special events.	December 31, 2019		P&R Deputy Director to work on evaluation process by Evonne check report recommendation	
23	Management will review, update, and develop SOP's for all Special Event operations including contract sufficiency and have employees acknowledge receiving and understanding all special event SOP's.	December 31, 2019		Develop all SOP.s and get sign off from staff.	
24	Use Munis to capture all expenses and revenues and backup information relative to each special event. This is currently being done, so we should get some excellent data after the 2019 HHC. Also, as a part of this, develop standard operating procedures to provide internal controls over reports and performance measures.	January 31, 2020			
25	Together with current Munis and Rec Trac Programs, management will investigate the possible purchase of an additional tracking system to monitor and accurately report results of all special events.	March 30, 2020		Have P&R Controller evaluate other tracking systems for special events other than what we currently have.	
26	Evaluate strengths, opportunities and threats for all special events, pre and post event and implement a structured process to monitor each.	April 1, 2020			
27	Establish training protocols to enhance the effectiveness of aspects of the special events business.	April 1, 2020			
28	Management will research, provide, and offer contract management training opportunities to all levels of management involved in contract negotiations	August 31, 2020			
29	Management will purchase and install security cameras in counting rooms at the Armory and in the counting trailer at Coachman Park as recommended by the City Auditor as funds are available and as soon as feasible, but no later than December 31, 2019. Will investigate the cost and feasibility of installing cameras at all locations where monies are handled.	October 1, 2020		Where are we on the security camera issue? P&R Controller	
30	Management will provide training for staff within 3 months after theft/misappropriations City Policy is developed and adopted by the City.	TBD		Waiting on policy.	